

**EXEMPTION OF HUMAN RESOURCES DEVELOPMENT LEVY PAYMENT
FOR INDUSTRIES AFFECTED BY CORONAVIRUS (COVID-19) PANDEMIC**

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6-MONTH HRD LEVY EXEMPTION FOR ALL REGISTERED EMPLOYERS

All HRDF registered employers are exempted from paying the mandatory Human Resources Development (HRD) levy under the Pembangunan Sumber Manusia Berhad Act 2001 (Act 612) **FOR SIX (6) MONTHS FROM 15 APRIL 2020 UNTIL 15 SEPTEMBER 2020.**

ELIGIBILITY GUIDELINES



EXEMPTION

ALL registered employers will be **AUTOMATICALLY EXEMPTED** from the levy payment for 6 months. No application needed.

NEWLY REGISTERED EMPLOYERS

The newly registered employers will also be **AUTOMATICALLY EXEMPTED** from the levy payment for the aforesaid duration.

LEVY ARREARS / INTEREST

Employers with outstanding levy arrears are advised to continue paying the arrears without delay to avoid new charge of interest.

TRAINING GRANT APPLICATION AND CLAIM



TRAINING GRANT APPLICATION

The training grant application is available as usual and can be applied through existing schemes from the eTRIS system.

TRAINING CLAIM

The training claim submission(s) can be made as usual. However, if the employer's levy balance is insufficient from the total amount claimed, the payment will be made in stages.

THE LEVY EXEMPTION SCHEDULE



Registered employers are exempted from paying the levy from **March 2020 to August 2020**

SALARY FOR THE MONTH OF	LEVY CONTRIBUTION FOR THE MONTH OF	DATE OF LEVY PAYMENT (BEFORE OR ON)	LEVY STATUS
Feb 2020	Feb 2020	15 Mar 2020	To be paid
Mar 2020	Mar 2020	15 Apr 2020	EXEMPTED
Apr 2020	Apr 2020	15 May 2020	EXEMPTED
May 2020	May 2020	15 June 2020	EXEMPTED
June 2020	June 2020	15 July 2020	EXEMPTED
July 2020	July 2020	15 Aug 2020	EXEMPTED
Aug 2020	Aug 2020	15 Sep 2020	EXEMPTED
Sep 2020	Sep 2020	15 Oct 2020	To be paid

Employers must resume their levy payment for **September 2020 before or on 15 October 2020**


Any levy payments that are exempted during the six (6) months period will be automatically refunded to the employer. The employers do not have to apply for a refund.

If you have further enquiries, contact us at:

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Infographic by: Human Resources Development Fund (HRDF)

We wish to inform that employers categorised within the 63 sub-sectors affected by the Coronavirus (COVID-19) pandemic, is exempted from paying the human resources development levy for a period of six months - effective April 2020 to September 2020. This exemption is to ease the financial burden faced by employers due to the effects of COVID-19.

Employers qualified for this exemption are those from the 63 sub-sectors stipulated under the **Manufacturing Sector, Services Sector and Mining and Quarrying Sector.**

The February 2020 levy contribution was to be settled on or before 15 March 2020. Qualified employers are exempted from paying levy for six months effective from April 2020 to September 2020. Levy payment will commence September 2020 and is to be paid on or before 15 October 2020.

Please note that the exemption DOES NOT qualify for levy arrears repayment. Employers with outstanding levy arrears are advised to continue paying the arrears without delay in order to avoid being penalised with further interest.

Even though employers are exempted from paying levy for six months, employers are encouraged to apply for training grants and continue sending employees for training, utilising the available levy in their own accounts.

See <http://mpma.org.my/v4/wp-content/uploads/2020/04/Exemption-HRDF.pdf> for more information.

Thank you.